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**AVOYELLES PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)**
Marksville, Louisiana

Financial Report

Year Ended June 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-16-02

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INDEPENDENT AUDITORS' REPORT

The Honorable Bill Belt
Avoyelles Parish Sheriff as
Ex-Officio Tax Collector
Marksville, Louisiana

We have audited the accompanying statement of the collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Avoyelles Parish Sheriff as of and for the year ended June 30, 2001, as listed in the table of contents. This financial statement is the responsibility of the Avoyelles Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the accompanying financial statement of collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Further, the accompanying statement presents only the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Avoyelles Parish Sheriff, in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Avoyelles Parish Sheriff for the year ended June 30, 2001, on the basis of accounting described in Note 1.

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In accordance with Government Auditing Standards, we have also issued a report dated August 24, 2001 on our consideration of the Avoyelles Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 24, 2001

FINANCIAL STATEMENT

AVOYELLES PARISH SHERIFF
Marksville, Louisiana
Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
Year Ended June 30, 2001

Unsettled balances, July 1, 2000	<u>\$ 461,813</u>
Collections:	
Ad valorem taxes	3,727,502
Interest on -	
Interest-bearing deposits	5,201
Delinquent taxes	4,218
Taxes paid under protest held in escrow	13,852
Advance taxes	4,952
Parish licenses	115,779
State revenue sharing	879,268
Redemptions	13,698
Tax notices, etc.	16,503
Payment in lieu of taxes	32,457
Total collections	<u>4,813,430</u>
Total	<u>5,275,243</u>
Distributions:	
Avoyelles Parish -	
Police Jury	1,075,688
School Board	1,728,986
Assessor	449,897
Sheriff	559,733
Hospital Service District No. 1	75,881
Ward 1 Fire District	30,949
Fire Protection District No. 2	352,458
Gravity Drainage District	15,632
Red River Waterway District Treasurer	218,383
Levee District Treasurer	173,523
Louisiana Forestry Commission	11,399
Louisiana Tax Commission	2,427
Pension funds	114,595
Redemptions	8,406
Refunds	390,344
Total Distributions	<u>5,208,301</u>
Unsettled balances at June 30, 2001	<u><u>\$ 66,942</u></u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statement

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds and sporting licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general-purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 2001, the Sheriff has interest-bearing deposits (book balances) totaling \$66,942 representing unsettled collections. Deposit balances (bank balances) at June 30, 2001 of \$66,942 are fully secured through federal deposit insurance and securities pledged by the bank.

(3) State Revenue Sharing Funds

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

Avoyelles Parish:	
Police Jury	\$ 238,581
School Board	234,420
Sheriff	120,123
Tax Assessor	97,009
Hospital Service District No. 1	10,592

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statement (Continued)

Red River, Atchafalaya, and Bayou Bouef Levee District	31,726
Red River Waterway District	48,593
Fire District No. 2	81,597
Louisiana Forestry Commission	814
Pension funds	<u>15,815</u>
Total	<u>\$ 879,270</u>

(4) Unsettled Balances

The unsettled balances at June 30, 2001 consist of the following:

Taxes, Costs and Interest Paid -	
2000 Taxes, costs and interest paid but not yet remitted.	\$ 2,005
Taxes, Costs and Interest Paid Under Protest -	
\$38,181 of taxes, costs and interest paid under protest	
and interest earned to date of \$26,756 on the investment	
of these funds. These funds are held pending resolution	
of the protest.	<u>64,937</u>
Total unsettled balances, June 30, 2001	<u>\$ 66,942</u>

**COMPLIANCE, INTERNAL CONTROL
AND
OTHER INFORMATION**

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Bill Belt
Avoyelles Parish Sheriff as
Ex-Officio Tax Collector
Marksville, Louisiana

We have audited the statement of collections, distributions, and unsettled balances of the Avoyelles Parish Sheriff's Tax Collector Fund (agency fund) as of and for the year ended June 30, 2001, and have issued our report thereon dated August 24, 2001. In our report, our opinion states the statement of collections, distributions, and unsettled balances of the Tax Collector Fund of the Avoyelles Parish Sheriff for the year ended June 30, 2001 has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Avoyelles Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Avoyelles Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Avoyelles Parish Sheriff's ability to record, process, summarize and report financial data assertions of management in the financial statements. The reportable condition is described on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan as item 01-1(IC).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, the reportable condition described above is considered to be a material weakness.

This report is intended for the information of the Avoyelles Parish Sheriff. However, this report is a mater of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 24, 2001

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2001

Fiscal Year	Finding					
Ref. No.	Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
CURRENT YEAR (06/30/01) --						
<u>Internal Control:</u>						
01-1(IC)	1998	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Bill Belt, Sheriff	N/A
PRIOR YEAR (06/30/00) --						
<u>Internal Control:</u>						
00-1(IC)		See item 01-1(IC).				